

grams and works over myriad details to insure that practices reflect both the intent and letter of the tax credit law.

Historic structures will continue to be a home for affordable housing. In 1996, the Rehabilitation Tax Credits were part of the financing for the creation of 3,513 low and moderate income housing units. In the 20-year-history of the program, 33,011 low and moderate income units have been financed with the Rehabilitation Tax Credit. By

providing affordable housing in historic buildings, applicants are achieving a multiple public objectives in single projects. Combining the two tax credits will continue to be a challenging and rewarding public and private partnership.

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Guidance for Incorporating Affordable Housing in Rehabilitated Historic Buildings

Historic preservation is a powerful tool in stabilizing urban communities. It can provide affordable housing as well as a tangible connection to a place in time. The sensitive re-use of aging housing or the transformation of abandoned or under-utilized historic buildings such as factories, hospitals, or schools can revitalize a neighborhood as well as strengthen the infrastructure of the city. With careful planning, early consultation with officials, and the use of federal historic preservation tax incentives and other financial incentives, historic rehabilitations make social and economic sense.

The guiding principles for undertaking housing development in historic properties using the Preservation Tax Incentives program are the *Secretary of the Interior's Standards for Rehabilitation*. These *Standards* were initially issued in 1976 to assist with the long-term preservation of properties listed on or eligible for the National Register of Historic Places when undergoing rehabilitation. The *Standards* are generally worded principles that pertain to all historic buildings, regardless of materials, style, or use. The main focus of the *Standards* is to preserve historic materials and historic character of properties, even though modifications are made to meet modern codes and a compatible new use.

In housing projects, these principles and guidelines permit the goals of historic preservation and affordable housing to be considered in a balance. The significance of the resource and its condition can be balanced against the spatial requirements of an owner to make the project viable. The types of "affordable" housing units and

their rents will vary widely across the country according to mean income. In many cases, where economic incentives are crucial to the project, additional funding from local, state, or other federal programs may be necessary to make a project feasible.

In order to qualify for federal Historic Rehabilitation Tax Credits, the proposed rehabilitation, both on the interior and exterior, must be reviewed by the State Historic Preservation Office and approved by the National Park Service. A 20% investment tax credit is allowed as an offset of federal taxes on income from the rehabilitated property for the owner or owners based on the cost of rehabilitation. For federally-funded affordable housing projects located in National Register historic districts not utilizing the Historic Rehabilitation Tax Credit, the project must still be reviewed by the State Historic Preservation Office for conformance with the Standards and in some cases by the Advisory Council on Historic Preservation, which has its own guidelines for affordable housing.

The following text discusses the 10 "Standards for Rehabilitation" and then gives guidance specifically for housing use through the **recommended** and **not recommended** examples. This guidance is appropriate for any project incorporating housing within a variety of existing historic properties. In all cases, the potential of the historic resource must be fully understood in light of how much change the property can sustain before it no longer exhibits its own historic character. The historic building is not just a shell that receives a new use. It is a historic building being adapted to a new use, but still preserving its original character.

The Secretary of the Interior's Standards for Rehabilitation, as Applied to the Use of Housing

STANDARD 1. *A property shall be used for its historic purpose or be placed in a new use that requires minimal change to the defining characteristics of the building and its site and environment.*

A property that can accommodate the new use of housing should be selected. This may mean existing residential buildings in need of upgrading or subdividing or it may be non-residential buildings such as hospitals, schools, factories, or municipal buildings.

The division or insertion of units should respect the distinctive materials, features, spaces, and spatial relationships found within the historic building.

Recommended: Locate units appropriate to the natural division of spaces, such as in a residential dwelling, one unit per floor or units divided front and back. Large open spaces, such as in industrial buildings, can often accept double-loaded corridors.

Recommended: Minimize changes in residential structures. Place entrance doors to units behind the first run of stairs on the first floor and beyond the top of the stairs on subsequent floors to keep distinctive staircases in public spaces.

Recommended: Re-use existing entrances whenever possible. For example, use the original front entrances for front and second floor units and use a rear entrance for a separate first floor apartment.

STANDARD 2. *The historic character of a property shall be retained and preserved. The removal of historic materials or alteration of features and spaces that characterize a property shall be avoided.*

The historic character of the building being rehabilitated must be maintained. If an industrial building is being converted into housing, then the rehabilitated building must retain its industrial character. Likewise, a converted school should still retain major elements of the school.

Distinctive features, spaces, or spatial relationships of the historic building must be retained. For schools, retain wide corridor systems, windows, wainscot paneling, and auditorium or gymnasiums. For hotels, retain the appearance of transomed doorways, double-loaded corridors, lobbies, and circulation systems.

Recommended: For industrial buildings, retain the post and beam construction, and exposed materials to the extent possible. Retain the industrial sash and upgrade it with storm windows and modify operable sash as necessary for egress, weight lift requirements, or sound attenuation.

Recommended: For school conversions, to the extent possible, integrate new units into the large classrooms,

retaining wainscot trim, large windows, and decorative features such as stamped metal ceilings. Retain large corridors for a significant portion of the first floor or other public spaces.

Recommended: For large residences that are being subdivided, retain those public spaces, such as front entrances, stairs, parlors, and large front rooms that characterize a residential property.

Not Recommended: Blocking down openings to make the windows more in keeping with a residentially scaled sash or encasing or boxing out distinctive structural features within wall partitions.

Not Recommended: Dropping ceilings across window openings or inserting floors which would be visible across window openings.

Not Recommended: Inserting a dividing wall in the front entrance hall with two entrance doors, which eliminates the main staircase from public view.

Not Recommended: Adding too many units to an attic, thereby requiring dormers on primary elevations.

STANDARD 3. *Each property shall be recognized as a physical record of its time, place, and use. Changes that create a false sense of historical development, such as adding conjectural features or architectural elements from other historic properties, shall not be undertaken.*

The history and appearance of the building that contribute to its significance must be appreciated. The project manager must understand when alterations, such as porches, wings, or dormers were made and whether or not they have significance, both on the exterior and interior.

Recommended: Retain industrial elements that remain in a building or exposed elements, such as interior brick or concrete walls if they were part of the historic use.

Not recommended: Adding architectural detail to buildings, such as Victorian bric-a-brac, turned columns, or architectural trim to enhance a plain building.

Not recommended: Adding cupolas, historicized towers, interior wooden trim, mantels, and elegant lighting fixtures of a period design to create a residential feeling that never existed in this building historically.

Not recommended: Completing the design of a building that has come down through history in its present form. For example, buildings originally designed with more stories, should not have those floors added as part of a rehabilitation. The historic resource should be recognized as significant for its appearance at the time of listing on the National Register of Historic Places.

STANDARD 4. Most properties change over time; those changes that have acquired historic significance in their own right shall be retained and preserved.

Over time, buildings will be changed and any change over 50 years of age may be significant in its own right and should be evaluated for retention. For example, a 19th-century commercial building may have had large storefronts added in the mid-20th century. During a rehabilitation of this property for a new use, such as housing, it is important to consider retention of these later features, unless they are in seriously deteriorated condition or were installed in a way that altered earlier craftsmanship that can be restored.

Recommended: Retain large storefronts and modify interior spaces to use large windows with shades, draperies, or other reversible treatments that do not alter the historic character of the resource.

Recommended: Retain existing materials as they have evolved over time. If materials, such as asbestos shingle siding, are in good condition and well maintained, then retain and re-use them. This often substantially reduces the cost of rehabilitation and reflects the changes to the property over time.

STANDARD 5. Distinctive materials, features, finishes, and construction techniques or examples of craftsmanship that characterize a historic property shall be preserved.

Certain features are distinctive to a building including roofs, decorative finish materials, and structural systems which should be preserved as part of a rehabilitation. They should not be covered over or removed if they can be saved. This is particularly true of commercial buildings which had specific finish materials and craftsmanship, such as tin ceilings, beaded paneling, and transomed doorways, or department stores that had elegant entrances with decorative plaster and marble finishes.

Recommended: Retain tin ceilings, wainscoting, and trim in school buildings whenever possible.

Recommended: Retain distinctive roof forms, particularly on visible elevations, and limit changes, such as the addition of dormers or flat skylights to the non-significant portions of the roof.

Recommended: Retain decorative flooring, wall finishes, lighting fixtures and elevator surrounds when upgrading lobby areas and installing new elevator cabs.

Not Recommended: Changing building materials that are distinctive to a property. For example, do not add tin roofing in areas that traditionally had wooden or composite shingles. Do not add artificial siding to buildings that are wood sided.

STANDARD 6. Deteriorated historic features shall be repaired rather than replaced. Where the severity of deterioration requires replacement of a distinctive feature, the new feature shall match the old in design, color, texture, and other visual qualities and, where possible, materials. Replacement of missing features shall be substantiated by documentary, physical, or pictorial evidence.

The condition of a feature must be evaluated before a decision to replace it is made. The condition and integrity of materials will require differing approaches. Highly stylized and intact buildings can retain a higher percentage of historic materials. Buildings left to the weather with leaking roofs and broken windows may need substantial new materials. There are also existing codes which may require the removal of certain hazardous materials, such as lead-based paint on friction and chewable surfaces in housing for young children.

Not Recommended: Using new windows that use applied grids or sandwich muntins to replicate historic sash.

Recommended: Repair deteriorated plaster with new plaster infill. It is possible to use drywall for large areas of deterioration, such as ceilings, but decorative plaster moldings and wooden trim around window and door openings should remain with sufficient definition as applied to the wall.

STANDARD 7. Chemical or physical treatments, such as sandblasting, that cause damage to historic materials shall not be used. The surface cleaning of structures, if appropriate, shall be undertaken using the gentlest means possible.

Cleaning buildings to make them more appealing can cause damage if done in an over-aggressive manner. Many buildings can be dramatically improved with simple water washing with low pressure. High pressure washing can force water into fine joints and can saturate the inner walls of a structure. Inappropriate or harsh chemicals can radically change the color of masonry, can bring out minerals that further stain the building, or can erode aging materials.

Recommended: Insist that a cleaning contractor have experience in cleaning historic materials and undertake a test patch of at least 12" x 12" in a discreet location.

Recommended: Clean building with a gentle method with selective spot cleaning at areas of serious stains.

Not recommended: Using any abrasives or laser cleaning, even gentle abrasives such as baking soda or synthetics, without the specific documentation and testing that verifies that this is necessary for the removal of elements that are deteriorating the building. In most cases, these treatments, even though promoted as gentle, can do damage to finishes. The same level of

cleaning can often be achieved with a non-abrasive method.

STANDARD 8. *Significant archeological resources affected by a project shall be protected and preserved. If such resources must be disturbed, mitigation measures shall be undertaken.*

Rarely will projects disturb archeological evidence, unless extensive construction is planned for the site. Most small additions or modifications will be in areas of disturbed soil. If, however, foundations or other archeological elements are part of a site, they should be protected.

Recommended: Minimize disturbance of terrain around buildings or elsewhere on the site, thus reducing the possibility of destroying or damaging important archeological features.

Recommended: Provide proper drainage on a site when exposed ruins are present to avoid eroding remaining foundation walls. Investigate techniques for protecting stabilized ruins from vandalism or erosion.

STANDARD 9. *New additions, exterior alterations, or related new construction shall not destroy historic materials, features, and spatial relationships that characterize a property. The new work shall be differentiated from the old and shall be compatible with the massing, size, scale, and architectural features to protect the historic integrity of the property and its environment.*

It often is necessary to increase the square footage of a property to obtain additional living units or code-required egress. It is important not to lose the appearance of the historic building as a result of new construction. There are specific IRS guidelines about retention of exterior walls and interior structural systems, in part, to keep historic buildings visible and not surrounded by new construction. While the cost of construction outside of the historic building are generally not eligible costs for inclusion in the Historic Rehabilitation Tax Credit, the new work must still be reviewed for compatibility with the historic resource.

Recommended: Consider designing new additions with a connector to the historic building so that it is clearly differentiated from the historic buildings and in scale with the historic building.

Not Recommended: Constructing new rooftop additions to add rentable square footage to buildings that are highly visible from the public right of way. While it may be possible to add a setback addition to at least a 3-story building in a dense urban environment, it is almost impossible to add a rooftop addition of any size to a shorter building or one that can be seen from quite a distance. The change in size and proportion of the historic resource itself by increasing its height greatly alters the historic character of the building.

Recommended: Construct stair towers, elevator towers, or new connectors on less visible elevations of a building and keep as low a profile as possible against the existing roof.

Not Recommended: Connecting single buildings in a district one to another. For example, single family houses should not be connected to adjacent properties as this will change the scale and proportion of the district. Whenever critical for the viability of an affordable housing project, additions should be minimal, set back, of a low profile, and retain the integrity of the original housing type.

STANDARD 10. *New additions and adjacent or related new construction shall be undertaken in such a manner that, if removed in the future, the essential form and integrity of the historic property and its environment would be unimpaired.*

The intent of this standard is to ensure that if a compatible new addition were removed in the future, then the essential integrity of the resource could be recaptured. Historic materials must be protected and a clean connection made in order to avoid removing large sections of walls for new construction.

Recommended: Construct new service additions for elevators or new services, such as bathrooms, as a compatibly-scaled addition if this will preserve more of the original building interior without substantive alterations.

Not Recommended: Removing significant features, such as large monumental steps, in order to place new wheelchair accessible ramps for entrances to buildings.

Recommended: Add new entrances for persons with disabilities that do not alter significant character-defining features to buildings. New entrance locations for housing residents can be provided in conjunction with driveways and designated parking areas.

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